

**UNITED STATES MARINE CORPS**  
Financial Management School  
Marine Corps Combat Service Support Schools  
Marine Corps Base  
Camp Lejeune, North Carolina 28542-5050

BFTC 0301  
JUNE 1999

STUDENT OUTLINE

**COMPUTE TEMPORARY DUTY ENTITLEMENTS**

**TERMINAL LEARNING OBJECTIVE:** Given a travel voucher (DD 1351-2), basic original orders, endorsements, receipts, and the references compute temporary duty (TDY) settlements/advances prior to release to the auditor for review in accordance with the JFTR. (3432.03.01)

**ENABLING LEARNING OBJECTIVES:**

- (1) Given two localities and with the aid of the Defense Table of Official Distances, determine the distance between the localities, in accordance with the DTOD. ( 3432.03.01a)
- (2) In a classroom when provided with a completed travel voucher (DD Form 1351-2), and with the aid of references, compute the information annotated on the DD Form 1351-2 by the member, in accordance with the MCTIM, Chapter 5. (3432.03.01c)
- (3) With the aid of references, and given questions, state in writing the travel order endorsements required to support payment of temporary duty allowances, in accordance with the IATS Manual. (3432.03.01d)
- (4) In a classroom environment, and with the aid of references, list in writing the four types of orders, in accordance with the ACTS Manual. (3432.03.01e)
- (5) When provided with a scenario outlining an itinerary for travel between destination points, and with the aid of references, state in writing the travel status for the scenario, in accordance with the JFTR, Vol I. (3432.03.01f)
- (6) When provided with a temporary duty travel scenario pertaining to allowable travel time, and with the aid of references, compute the allowable travel time for the scenario in accordance with the JFTR, VOL I. (3432.03.01g)
- (7) When provided with a temporary duty travel scenario pertaining to entitlements for transportation allowances, and with the aid of references, compute the transportation allowances for the scenario, in accordance with the JFTR, Vol I, Chapter 4. (3432.03.01h)

(8) When provided with a temporary duty travel scenario pertaining to allowable reimbursable expenses, and with the aid of references, compute the allowable reimbursable expenses, in accordance with the JFTR, Vol I, Chapter 4. (3432.03.01i)

(9) When provided with a temporary duty travel scenario pertaining to rate of per diem payable, and with the aid of references compute the rate of per diem for the scenario, in accordance with the JFTR, Vol I, Chapter 4. (3432.03.01j)

(10) When provided with a temporary duty travel scenario, a DD1351-2, supporting documentation, and with the aid of references, process travel settlements in accordance with the IATS. (3432.03.01.k)

## **1. TEMPORARY DUTY ORDERS:** (JFTR U2115)

### **a. Definition of competent orders.**

(1) A competent order is one issued or approved by CMC or by commanders authorized by the Commandant of the Marine Corps to issue or approve travel orders.

(2) There are many types of orders, Written, Verbal, Telephonic, Messages/Speedletter, blanket, and repeated. But we will only cover Written Orders.

b. Definition of Temporary Duty: Duty at one or more locations, under orders, other than the permanent duty station. This could include:

(1) Ordered from PDS to TDY site, or sites, and return to PDS.

(2) Ordered on Permanent Change of Station orders to go TDY to one site and upon completion of the TDY report to a new PDS.

(3) Generally TDY orders are limited to periods of less than 6 months. (JFTR U2145)

## **2. TRAVEL ORDERS AND ENDORSEMENTS REQUIRED:**

a. The first thing the traveler would receive is his or her basic TDY orders. The orders will contain the following:

(1) Travelers name, rank, and social security number.

(2) Type of Orders. (i.e.. Individual Orders, Group Travel Orders)

(3) Approximate number of days of temporary duty to include travel time and leave if the traveler is requesting any.

(4) Proceed day - Date traveler is to start traveling on TDY orders. Traveler can start

traveling 5 days before or 5 days after the date shown without needing a modification to orders.

(5) Itinerary - TDY location(s) the member is ordered to travel to.

(6) Mode of Transportation - Indicate the mode of transportation directed/ authorized to accomplish the mission.

(7) Estimated Cost - This is where the fund administrator estimates for cost of per diem, travel and miscellaneous expenses. The claim when computed is not limited to the amounts shown on the orders.

(8) Remarks - Any special instructions will be shown on the orders i.e. rental car authorized, registration fees, leave, etc.

(9) Appropriation Data - This is how the expenses are charged to the correct units.

(10) Travel Order Number and Standard Document Number - A 15 digit number that identifies the traveler with the orders.

(11) Order Issuing Official Signature - The orders must be signed by the authorized official to constitute competent basic original orders.

### **3. INFORMATION TRAVELER IS REQUIRED TO PUT ON DD 1351-2:**

a. The original travel claim is submitted by the traveler with endorsements and applicable receipts. The claim must be submitted to the finance office for settlement ***within 3 working days*** after completion of the TDY trip.

b. The 1351-2 should be filled out as follows;

(1) Payment Required Block = X in type of payment.

(2) Type of payment = X in appropriate block

(3) D.O. use only = Disbursing Officers Voucher number will be filled in by the Fiscal section when payment is made.

(4) NAME - Last name, first name, middle initial.

(5) GRADE/RANK - Example: Lance Corporal, E-3 or First Lieutenant, O-2.

(6) SSN - Use nine digit number.

(7) CHECK MAILING ADDRESS - Only used for separations or if claim has to be forwarded to other commands.

(8) DUTY PHONE NUMBER - Should have the number for S-1 or members work section.

(9) TRAVEL ORDERS - The orders number must match the orders.

(10) PREVIOUS ADVANCES - This is if the member received an advance before TDY.

(11) ORGANIZATION AND STATION - find on orders

(12) DEPENDENTS - this will be covered in the PCS class.

(13) Used for PCS claims only - this will be covered in the PCS class.

(14) Used for PCS claims only - this will be covered in the PCS class.

(15) ITINERARY:

a: DATE -This is where the date is located.

B: PLACE - Show itinerary from departure from home or permanent duty station to temporary duty station(s) and return to home, or permanent duty station. Also show all stops for mode of travel changes.

c: MODE OF TRAVEL - Use only letters on reverse side of DD 1351-2.

(a) First letter:

"T" = Transportation request

"G" = Government transportation

"C" = Commercial transportation

"P" = Privately owned conveyance

(b) Second letter:

"A" = Auto

"B" = Bus

"P" = PLANE

"R" = Rail

"V" = Vessel

"M" = Motorcycle

d: REASON FOR STOP - Use only two letter codes from reverse side of DD1351-2.

(a) "AT" = Awaiting transportation

- (b) "LV" = Leave enroute
- (c) "MC" = Mission Complete
- (d) "AD" = Authorized delay
- (e) "TD" = Temporary duty

e: LODGING COST

f: POC MILES

(16) POC TRAVEL - This is the block on the voucher and must be completed when POC is shown in the itinerary. An "X" will be reflected in the appropriate block.

(17) DURATION OF TDY TRAVEL - This tell us how long the trip is from 12 to 24 hours or more than 24 hours.

(18) REIMBURSABLE EXPENSE - We'll cover more in depth later in class..

(19) GOVERNMENT/DEDUCTIBLE MEALS – If the member must claim missed meals during non-perdiem statuses.

(20) SIGNATURE OF CLAIMANT AND THE DATE - This must be signed prior to payment of the voucher and show the date the traveler signed the claim.

#### **4. TRAVEL STATUS:** (JFTR U2200)

a. Travelers are entitled to travel and transportation entitlements while in an official travel status only.

b. Travelers are in a travel status while:

- (1) Performing travel away from their permanent duty station on public business under competent orders.
- (2) During all periods of necessary delay in route.
- (3) During all periods of temporary duty.

c. Travel Status on TDY orders:

(1) Commences - at the time the traveler leaves his/her home, office or permanent duty station, whichever occurs last.

(2) Terminates - at the time the traveler returns to his/her home, office, or permanent duty station, whichever occurs first.

(3) Includes:

- (a) All periods of travel to and from the TDY point or points.
- (b) All time spent at the temporary duty station or stations.

## **5. TRAVEL TIME ALLOWABLE:** (JFTR U4310)

a. It is necessary to compute travel time on TDY orders to properly pay the per diem entitlements. The travel time will be determined by the mode of travel directed or authorized.

b. If the orders direct travel to be performed by a specific mode of transportation on a "when available" basis, but authorize another mode of transportation for the convenience of the traveler at no expense to the government, then the following is applicable:

(1) *Mode of travel directed is available, but not utilized.* The period for which per diem allowances are payable shall be for the time consumed by the mode of transportation used not to exceed the travel time that would have been used if the travel had been performed by the directed mode of transportation..

(2) *Mode of travel directed is not available,* or the orders do not specify any mode of transportation. The per diem authorized will not exceed that payable for the travel over a usually traveled route by air or surface common carrier, whichever meets the requirements of the orders and is more economical to the government.

(3) *Travel by private owned conveyance.*

(a) When a traveler is authorized to travel by POV, the traveler will rate 1 day of travel for each **350 miles** driven. For any miles over 350 with at least **51** more miles the traveler will rate an additional day.

(b) When travel orders specifically state that travel by privately owned conveyance is authorized as *more advantageous* to the government, per diem allowances are payable for the actual time necessary to perform the directed travel.

(c) When privately owned conveyance is used for the *convenience of the traveler*, the total per diem payable will not exceed that payable for constructive travel over a usually traveled route by air or surface common carrier whichever more clearly meets the requirements of the orders and is more economical to the government.

## **6. BASIS FOR OFFICIAL DISTANCE:**

a. General knowledge. The distances in the **Defense Table Of Distances (DTOD)** have been computed over the shortest, most traveled highway routes, via a car as shown on the latest available highway maps. They make maximum use of the Interstate and Defense highway systems. Only hard surface, all weather, State, Federal or Interstate highway systems have been used. These listings will be used even though there may be a temporary closing of a highway for a limited time due to construction work or weather conditions.

b. Computing distances using the DTOD.

(1) Use the DTOD only, when not available use the old Official Table of Distance. (*We will only teach you to use the DTOD*).

(2) Military installations are listed under the **first letter of the first name** of the base. Camp Lejeune, NC would be typed in as Camp Lejeune, NC and Fort Bragg NC would be typed in as Fort Bragg, NC, bases such as MCAS's would be logged in as Cherry Point MCAS, NC.

(3) Cities are listed as they are called, Kansas City, MO would be typed in as Kansas City, MO or Kansas City KS. Make sure when you have multiple listings, that the state code is correct.

(4) Use the \* key after every city to get all the listings in that particular city. I.e. if you want to find all the listings in Los Angeles you would type in Los Angeles\*. Or if you couldn't find the correct spelling of the city, just log in Los An\* . And it will give you all of the listings that start with those letters.

(5) The following are the state codes:

AL Alabama	LA Louisiana	OH Ohio
AK Alaska	ME Maine	OK Oklahoma
AZ Arizona	MD Maryland	OR Oregon
AR Arkansas	MA Massachusetts	PA Pennsylvania
CA California	MI Michigan	RI Rhode Island
CO Colorado	MN Minnesota	SC South Carolina
CT Connecticut	MS Mississippi	SD South Dakota
DE Delaware	MO Missouri	TN Tennessee
FL Florida	MT Montana	TX Texas
GA Georgia	NE Nebraska	UT Utah
HI Hawaii	NV Nevada	VT Vermont
ID Idaho	NH New Hampshire	VA Virginia
IL Illinois	NJ New Jersey	WA Washington
IN Indiana	NM New Mexico	WV West Virginia
IA Iowa	NY New York	WI Wisconsin
KS Kansas	NC North Carolina	WY Wyoming
KY Kentucky	ND North Dakota	DC District of Columbia

Try these on your own. Write your answer in the space provided.

Boston, MA to Yuma AZ	_____ miles
MCAS El Toro, CA to Paterson NJ	_____ miles
Camp Lejeune NC to San Jose CA	_____ miles
Camp Lejeune NC to MCB Quantico VA	_____ miles
MCAS Cherry Point NC to Fort Bragg NC	_____ miles
MCB Camp Lejeune NC to Yuma AZ	_____ miles
Camp Smith HI to MCAS Kaneohe Bay HI	_____ miles
NS San Juan Puerto Rico to Mayaguez Puerto Rico	_____ miles

## **7. TRANSPORTATION ENTITLEMENTS:**

a. *Reimbursement for the actual cost of transportation.*

(1) Transportation requests are not available at the time and place required and the traveler procures transportation on common carrier at own expense.

(a) May elect to receive reimbursement for the actual cost of the transportation for the mode of transportation authorized and actually used.

(b) Must be substantiated by receipts or a statement of lost receipts.

b. *Travel directed by Government Conveyance. (JFTR U4310)* When such conveyance was available but travel was performed by common carrier at personal expense, reimbursement for the actual cost of transportation is prohibited.

c. *Monetary Allowance in Lieu of Transportation. (JFTR U3350)*

(1) When the use of a POC is considered to be more advantageous to the government, and the traveler is owner/operator, the traveler is entitled to MALT for the official distance of the ordered travel at the rate applicable per mile for the type of conveyance used as follows:

- |                        |                        |
|------------------------|------------------------|
| (a) Private Auto       | <b>\$.325 per mile</b> |
| (b) Private Motorcycle | <b>\$.26 per mile</b>  |

(2) When the use of a POC is not considered to be more advantageous to the government for temporary duty travel, and such use is for the traveler's convenience, the traveler is entitled to the lesser of the following:

(a) MALT for the official distance of the ordered travel, for the actual time involved or the constructive travel time, whichever is less, plus per diem.

(b) Not to exceed the cost of a TR, plus per diem.

(c) When POC is authorized as more advantageous to the government for travel between the traveler's quarters and his temporary duty station, reimbursement is based on the certification of the traveler as to the distance involved when it cannot be obtained from the DTOD.

(d) If the orders direct use of government transportation requests and the traveler performs travel at personal expense, payment of the MALT is prohibited, unless a nonavailability statement is issued by the appropriate authority.

## **8. LEAVE TAKEN IN CONNECTION WITH TDY:**

a. If the time between the date of departure and the date of return to the permanent duty station is more than the authorized traveltime, the remaining period is charged as leave.

### **EXAMPLE OF LEAVE AT END OF TDY**

A Marine departs from Camp Lejeune, his TAD site, at 2000 on 25 April. The Marine reports at the PDS (Norfolk, VA) at 0700 on 28 April. Leave and traveltime will be accounted for as follows:

25-26 Apr- days of travel (constructive schedule shows that the Marine could have returned to Norfolk at 1100, 26 Apr. Travel status terminated 1100, 26



April.)

27 Apr- day of leave.

28 Apr- day of duty.

### **EXAMPLE OF LEAVE AT BEGINNING OF TDY**

The Marine departs PDS (Norfolk VA) on 23 April at 0800. The orders state to report to Camp Lejeune for TDY by 2400 29 April, the member actually reports at 2000 on 29 April. Leave and travel time will be accounted for as follows;

23 Apr - day of detachment.

24-28 Apr - 5 days of leave.

29 Apr- (constructive schedule shows that the Marine could have departed Camp Lejeune at 0800 on 29 Apr. Travel status starts 0800, 29 April)

- b. Use the following disbursing diary statement to report TDY leave.

TTC 521 000 STRT TAD LV- (1) (2) | (3)

**(1) Eight-digit date leave began**

**(2) Two-digit number of days leave taken (01, 15)**

**(3) Eight-digit date of return from TDY, or arrival at the TDY station**

### **9. REIMBURSABLE EXPENSES:**

a. **Transportation to or from carrier terminals.**

(1) *By public means of transportation.* Authorized for the taxi, bus, streetcar, subway, or other public carrier fares. Reimbursement for the airport limousine fares between the airport and airport terminal are authorized.

(2) *By privately owned conveyance.*

(a) When privately owned conveyance is actually driven to, and from the servicing terminal, the owner operator maybe reimbursed at the rate of \$.31 per mile, plus parking fees paid at the terminal.

(b) Member can be reimbursed \$.325 per mile if POC is driven, round trip, from home to PDS for departure on TDY.

(c) Ferry fares, road, bridge and tunnel tolls and parking fees.

(d) None of the above are reimbursable when a traveler is in a mileage or monetary allowance status.

b. **Allowable Tips.**

(1) Train Attendants, not to exceed \$1.00 each calendar day.

(2) Baggage handling (except at hotels).

(a) Customary tip (no amount specified).

(b) Number of pieces of baggage handled will be shown on the claim.

(c) When government property and personal property are intermingled, it must be shown that an additional charge was involved for handling the government property.

(3) Tips to taxi cab drivers. 15% of the fare increased to the next multiple of 5.

(4) Tips when free transportation is provided. Not to exceed \$1.00 for each one way trip.

c. **Excess Baggage.** Must be authorized in the orders.

d. **Use of special conveyance.** Members may be authorized a rental car. The reimbursable expenses include but are not limited to:

(1) Gasoline

(2) Oil

(3) Reimbursement for the cost of purchasing extra collision insurance (i.e. Collision Damage Waiver Adjustment) outside Continental United States (CONUS) only.

e. **Government conveyance.**

(1) Use is limited to official business, to and from place of lodging, place to obtain meals, comfort or health of the traveler.

(2) Reimbursable expenses for government conveyance. Cost of gasoline, oil, parking fees, parking meters, repairs, non personal services, guards and storage.

f. **Ferry fares, road, bridge, and tunnel tolls.**

(1) Are reimbursable for travel performed outside the limits of the permanent duty station.

(2) Must be itemized.

(3) Authorized for Government conveyance and rental cars.

g. **Registration fees.** (JFTR U4535) Must be authorized in the orders.

h. **Communication services.** (JFTR U4505)

(1) Cost of local official telephone calls.

(2) Long distance telephone calls will be allowed if they are certified as necessary in the interest of the government and they must be itemized.

i.. **Traveler's checks.** (JFTR U4520) The cost of purchasing traveler's checks may be reimbursed.

j. **ATM and administrative fees billed to the Government charge card.** (JFTR U4521)

Reimbursement for use of ATM machines for travel advances is authorized. A traveler will be reimbursed 1.9% of the authorized amount of the travel advance or the total amount of the travelers total entitlement, whichever is greater.

k. **Mileage in and around TDY site.** Transportation between place of lodging and place of business and between place of business and place where meals are procured, not to exceed 30 miles per trip, maximum of 4 trips per day..

l. **Taxes To Hotels.** Taxes for hotels are not to be included in the cost of the hotel cost. It is a separate entitlement.

n. **Receipt Requirements.**

(1) Receipts are required for the following:

(a) all *lodging costs* in any amount,

(b) *rental cars* in any amount.

(c) *Conference fees* in any amount are required, along with a statement from the traveler as to whether or not any meals were included in the cost. If a meal was included in the cost of the fee, the traveler will state which meal or meals.

(d) other expenses that cost \$75.00 and higher.

**10. PER DIEM ALLOWANCE FOR TEMPORARY DUTY:** (JFTR U4001.B)

a. **General knowledge.**

(1) Per diem is daily allowance payable for all periods of temporary duty, designed to cover the cost of lodging, meals, and incidental expenses relating to the ordered travel.

(2) The per diem allowance for each day of TDY is established on the basis of the actual

amount the traveler pays for lodging, plus a prescribed amount for meals and incidental expenses (M&IE), the total amount not to exceed the applicable locality rate. The day of departure from the PDS and the day of return to the PDS in connection with TDY will be 75% of the applicable M&IE rate.

(3) When per diem is NOT payable. (JFTR U4102).

(a) The period in which per diem is not payable will commence at 0001 on the day after the day of arrival and will terminate at 2400 on the day prior to the day of departure.

(a1) No per diem is payable for any period a traveler is on FIELD Duty.

(a2) No per diem is payable for any period of temporary duty while a traveler is a bed patient in a hospital. This does not preclude payment of per diem for the day of arrival at a hospital or for the day of departure.

(a3) No per diem is payable for any period of temporary duty aboard a government vessel when both quarters and mess are available.

(b) No per diem is payable for the period in which a "Group Travel" status exist, except for meals and/or quarters necessarily procured.

b. Meal portion of per diem. The three meal types are:

(1) *Government mess available at no charge:* U.S. Government meals (either free or at the sea duty, field duty, and flight operations rate) during status's such as sea duty, field duty, or group travel.

(2) *Government mess meal cost:* A Government mess used or made available to the member, for which the member pays the full Government mess meal rate.

(3) *Commercial meals:* All meals purchased from other than a government mess.

c. Incidental Expense portion of per diem.

(1) Incidental expenses are expenses that can incur while TDY that are not included in the meal or lodging cost. Such expenses include;

(a) fee and tips to bellhops, maids, porters and baggage handlers at hotels

(b) personal laundry, cleaning and pressing of uniforms

(c) phone calls necessary to reserve lodging

(d) mailing cost associated with filing travel vouchers and payment of Government charge cards

(e) local transportation to meals if meals cannot be obtained at the TDY site

(f) taxes (except for lodging in CONUS).

(2) CONUS rate is \$2.00

(3) Outside CONUS rate is \$3.50 if the lodging is on a U.S. installation.

d. Lodging Expense portion of per diem.

(1) Definition of Government Quarters: Any sleeping accommodations owned or leased by the U.S. Government, provided they are made available to, or utilized, by the traveler concerned.

(2) Lodging cost includes charges paid for government quarters or other lodging, including not to exceed the maximum lodging listed in Appendix's B and D of the JFTR.

(3) Lodging with friends or relatives. If a traveler stays with friends or relatives while TDY, no cost for lodging will be allowed. **(JFTR U4125.D)**

(4) Requirement for Dual Lodgings on a single day. When a traveler is required by military necessity (not personal convenience) to procure or retain lodging at more than one location on a calendar day, the lodging cost for where the member slept is the allowable lodging costs for the day. The other lodging cost incurred is reimbursable as a miscellaneous expense if authorized.

e. Per Diem Computations.

(1) Per diem rates:

(a) **CONUS** - per diem rates are located in Appendix D, JFTR.

(b) **OUTSIDE CONUS** - per diem rates are located in Appendix B, JFTR.

(2) Per diem is based on the location of the traveler at 2400, however, there are occasions when the traveler is enroute to a TDY location and does not arrive at the lodging site until after 2400, in that case, the maximum per diem will be determined as if the traveler had been at the lodging location prior to 2400.

(3) If authorized travel requires more than one day and a stopover for the night is required, the maximum per diem will be based on the stopover point. The M&IE rate is payable to the traveler without itemization of expenses and without receipts.

(4) Determination of M&IE Rate on full days.**(JFTR U4125)**

**Note: We covered earlier that the date of departure and date of return to the PDS will be 75% of the applicable M&IE rate.**

(a) In CONUS, as listed in Appendix D, **JFTR. \$9.50** (\$7.50 per day for meals in a Government mess plus \$2.00 for incidental expenses).

(b) Outside Conus, as listed in Appendix B, JFTR.

(1b) **\$7.50** per day for meals in a Government mess plus the incidental amount listed in Appendix B for the locality concerned, or \$3.50 when the traveler is utilizing quarters on a U.S. installation.

(2b) If lodging is required, the lodging cost, not to exceed the lodging maximum prescribed for the locality concerned in Appendix B will be added to the M&IE rate to determine the per diem rate for the day.

(5) TDY of More Than 12 Hours But Less Than 24 Hours

(a) Per diem will be determined by allowing **75%** of the M&IE rate for the location of the TDY.

(b) If more than one location is involved and the traveler is not required to obtain lodging, the per diem will be based on the highest M&IE rate of all the locations concerned.

f. Proportional Meal Rate. This rate is an average of the locality M&IE and the New Government Mess Available Rate. Any combination of two or three meal types: The proportional Per Diem Meal Rate plus the appropriate Incidental Expense allowance is payable.

(1) Proportional Per Diem is computed using the following steps:

(a) Step One: Add the meal proportion of the applicable M&IE rate (Full M&IE rate less the full incidental rate) to the Government mess available rate of \$7.50.

(b) Step Two: Divide that total by two (2) and round to the nearest dollar. This total is the proportional meal rate.

### **EXAMPLE**

The M&IE rate used for this example is the CONUS rate of \$30.00, with the meal portion of \$28.00.

Step One:  $\$28.00 + \$7.50 = \$35.50$

$\$35.50$  divided by 2 rounded up = \$18.00

## **15. APPROPRIATION DATA FOR TDY**

### **a. Terms used in appropriations**

(1) Appropriations Act - An appropriation act is a law by which appropriations are made out of any money in the treasury not otherwise appropriated.

(2) Fiscal Year - The fiscal year for the government begins October 1st and ends September 30th of the following calendar year.

**Example: October 1, 1999 to September 30, 2000 is Fiscal Year 2000.**

### **(3) Types of appropriations**

(a) Annual - An appropriation which is available for incurring obligations only during one fiscal year specified in the appropriation act.

**Example: Pay and Allowances / PCS Travel**

(b) Continuing - An appropriation which is available for incurring obligations until exhausted or until the purpose for which made is accomplished without restriction as to a fixed period.

**Example: Funding for a ship building project.**

(c) Current - An appropriation which is available for incurring obligations during the current fiscal year.

**Example: This fiscal years appropriation data.**

(d) Expired - An appropriation which is no longer available for obligations but is still available for 2 years, for disbursement to liquidate existing obligations.

**Example: Last fiscal year's appropriation data**

(e) Lapsed - An appropriation, in which the balance not yet disbursed and by law, is no longer available for disbursement.

**Example: Appropriation data from three fiscal years ago**

### **b. The **NINE ELEMENTS** of the accounting data.**

(1) Appropriation - The first element of accounting data is the appropriation. There are **seven digits** in the appropriation.

(a) The first two digits will always be "17" and indicates the Navy Department.

- (b) The third digit is the last digit of the fiscal year.
- (c) The fourth through seventh digits represent the applicable appropriation.

**1 Military Personnel Marine Corps (1105)**

**Pay & Allowances**

**PCS Travel**

**2 Reserve Personnel Marine Corps (1108)**

**Same as MPMC, But this applies to reservists**

**3 Operations and Maintenance Marine Corps (1106)**

**Temporary Additional Duty (CMC Funded)**

**4 Marine Corps Stock Fund**

**Transfer of funds on paper (No cash changes hands)**

(2) Subhead - The subhead when required, consists of four digits. The first two digits identify the administrating office and the second two digits identify the purpose of the subhead.

(3) Object Class - Object classes are based upon the nature of the service, articles, or other items involved, as distinguished from the purpose for which such obligations are incurred. The object class is a three digit number.

(a) **000** = TDY expenses within CONUS.

(b) **212** = TDY expenses for travel completely outside CONUS.

(c) **213** = TDY expenses for travel from inside CONUS to outside CONUS or visa versa.

(4) Bureau Control Numbers - This is an allotment authorization number consisting of five digits. The first two digits designating the budget project and the last three, the assigned allotment.

(5) Suballotment - This is a one digit alphabetic or numeric character assigned by the suballotment grantor for further division of the allotment. For most CMC funded accounts the number is "0". **IT IS NO LONGER USED IN THE APPROPRIATION**

(6) Authorization Accounting Activity - The activity designated to perform the accounting for the allotment. Usually consist of six digits.

(7) Transaction Type Code - This is a two character code identifying the type of transaction taking place.



(a) For all advances for travel the transaction type code is **"1K"**.

(b) For all settlements the transaction type code will be **"2D"**.

(8) Property Accounting Activity - When making a purchase through the Marine Corps Stock Fund or when plant property is involved the Unit Identification Code (UIC) is used here. On TAD orders a Tango or Ton number is used.

(9) Cost Code - It is a twelve digit numeric or alphabetic code and is assigned to MPMC money, or locally assigned by whatever activity is responsible for accounting when disbursing O&MMC money.

c. Standard Document Number (SDN) - The SDN is a 15 digit alpha/numeric code uniquely and uniformly identify financial related documents. The 15 digit SDN consists of five elements which identify the Military Department, Document Issuing Activity, Fiscal Year, Type of document involved and a Serial Number.

(1) The Department Designator code is "M" for Marine Corps, or "N" for Navy and is cited in the first digit.

(2) The UIC to be cited in digits two through six will always be that of the activity whose funds are being charged.

(3) The last two digits of the fiscal year in which the basic document was issued will be cited in the seventh and eighth digits.

(4) The document type code "TO" will be reflected in the ninth and tenth digits of the SDN, which identifies the TAD orders.

(5) The serial number in digits eleven through fifteen will contain an alpha/numeric serial number. The first of the serial number and the first digit of the TON will be designated as an alpha character of "O", "E", or "C" to designate the type of person traveling.

(a) The character "O" indicates clerk, "E" indicates enlisted, and "C" indicates civilian traveler.

(b) The twelfth through fifteenth digits will be assigned at the discretion of the order issuing activity.

d. TDY Appropriation Data.

(1) Ensure all nine elements are on the orders, and are listed completely, in other words no missing digits.

(2) Transcribe the data exactly as shown on the orders to the DD Form 1351-2.

(3) If the PAA (property accounting activity) number is shown as six zero's, then look on the orders for a TON/TANGO number and use that in its place.

**11. INTEGRATED AUTOMATED TRAVEL SYSTEM (IATS).**